



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB1658

Introduced 2/22/2007, by Rep. Susana A Mendoza

SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Creates a tax credit, for taxable years ending on or after December 31, 2007 and on or before December 30, 2012, for taxpayers who provide English-language instruction to their employees. Provides that the amount of the credit is 25% of that instruction. Provides that that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

LRB095 10015 BDD 30229 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Credit for English-language instruction.

8 (a) For taxable years ending on or after December 31, 2007
9 and on or before December 30, 2012, each taxpayer who provides
10 English-language instruction to his or her employees is
11 entitled to a credit against the tax imposed under subsections
12 (a) and (b) of Section 201 in an amount equal to 25% of that
13 instruction.

14 (b) For the purposes of this Section, "English-language
15 instruction" includes, classes, tutorials, books, and other
16 instructional materials for the instruction of English as a
17 second language.

18 (c) For partners, shareholders of Subchapter S
19 corporations, and owners of limited liability companies, if the
20 liability company is treated as a partnership for purposes of
21 federal and State income taxation, there is allowed a credit
22 under this Section to be determined in accordance with the
23 determination of income and distributive share of income under

1 Sections 702 and 704 and Subchapter S of the Internal Revenue
2 Code.

3 (d) The credit under this Section may not be carried
4 forward or back and may not reduce the taxpayer's liability to
5 less than zero.

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.